

Taxation statistics 2009–10

Table 6A: Trust returns

Selected items, by trust type, 2009–10 income year¹

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2009–10*.

2 Includes invalid trust types and those trusts that did not state a type.

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Number of trusts | Gross payments where ABN not quoted- | | Assessable government industry | |
|---|------------------|--------------------------------------|-------------------|--------------------------------|--------------------|
| | | NPP | | payments - PP | |
| | no. | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 281,270 | 35 | 1,642,243 | 400 | 5,828,333 |
| Discretionary trust - main source from trading | 225,335 | 50 | 20,367,587 | 9,595 | 163,371,872 |
| Unit trust | 78,555 | 15 | 887,961 | 325 | 8,416,090 |
| Deceased estate | 43,140 | 15 | 146,801 | 90 | 385,175 |
| Discretionary trust - main source from service-management | 37,820 | 20 | 1,924,989 | 115 | 1,738,735 |
| Other fixed trust | 16,995 | n.a. | n.a. | 30 | 1,107,023 |
| Hybrid trust | 9,725 | 5 | 1,000 | 30 | 458,311 |
| Public unit trust - unlisted | 4,910 | n.a. | n.a. | 10 | 233,337 |
| Cash management unit trust | 550 | n.a. | n.a. | 5 | 54,503 |
| Public unit trust - listed | 375 | n.a. | n.a. | 5 | 3,634 |
| Other ² | 3,400 | 20 | 1,564,299 | 5 | 65,998 |
| Total | 702,080 | 150 | 26,534,880 | 10,600 | 181,663,011 |

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Assessable government industry payments - NPP | | Other business income - PP | | Other business income - NPP | |
|---|--|--------------------|-----------------------------------|-----------------------|------------------------------------|------------------------|
| | no. | \$ | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 415 | 24,756,196 | 2,855 | 614,683,314 | 38,125 | 16,361,175,476 |
| Discretionary trust - main source from trading | 12,285 | 416,727,953 | 19,270 | 11,169,628,220 | 170,390 | 134,773,324,011 |
| Unit trust | 1,540 | 250,760,296 | 1,135 | 1,365,304,217 | 35,320 | 98,973,069,086 |
| Deceased estate | 5 | 7,504 | 580 | 54,360,068 | 525 | 67,398,380 |
| Discretionary trust - main source from service-management | 705 | 41,368,276 | 505 | 107,836,936 | 26,595 | 13,706,109,956 |
| Other fixed trust | 70 | 17,016,578 | 105 | 84,429,626 | 2,040 | 3,953,761,723 |
| Hybrid trust | 130 | 11,696,501 | 105 | 89,562,562 | 3,240 | 7,435,524,087 |
| Public unit trust - unlisted | 10 | 670,439 | 15 | 51,984,616 | 480 | 2,518,076,720 |
| Cash management unit trust | 5 | 10,929 | 5 | 1,705,583 | 180 | 175,655,969 |
| Public unit trust - listed | 5 | 183,178 | 5 | 1,418,992 | 130 | 2,293,062,818 |
| Other ² | 10 | 292,430 | 40 | 3,757,031 | 400 | 367,153,206 |
| Total | 15,185 | 763,490,280 | 24,625 | 13,544,671,165 | 277,420 | 280,624,311,432 |

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Total business income - PP | | Total business income - NPP | | Total business income | |
|---|----------------------------|-----------------------|-----------------------------|------------------------|-----------------------|------------------------|
| | no. | \$ | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 2,870 | 620,844,257 | 38,200 | 16,388,745,310 | 40,435 | 17,009,589,567 |
| Discretionary trust - main source from trading | 19,340 | 11,334,099,044 | 170,605 | 135,215,141,946 | 184,750 | 146,549,240,990 |
| Unit trust | 1,140 | 1,375,439,950 | 35,370 | 99,229,883,384 | 36,275 | 100,605,323,334 |
| Deceased estate | 585 | 55,069,655 | 540 | 67,555,212 | 1,085 | 122,624,867 |
| Discretionary trust - main source from service-management | 510 | 111,818,358 | 26,645 | 13,750,268,122 | 26,930 | 13,862,086,480 |
| Other fixed trust | 105 | 86,259,981 | 2,045 | 3,972,753,063 | 2,130 | 4,059,013,044 |
| Hybrid trust | 110 | 90,371,253 | 3,240 | 7,447,278,082 | 3,335 | 7,537,649,335 |
| Public unit trust - unlisted | 15 | 52,217,958 | 485 | 2,532,544,266 | 500 | 2,584,762,224 |
| Cash management unit trust | 5 | 1,760,086 | 180 | 175,666,898 | 180 | 177,426,984 |
| Public unit trust - listed | 5 | 1,422,626 | 130 | 2,293,245,996 | 135 | 2,294,668,622 |
| Other ² | 45 | 3,853,693 | 420 | 369,043,155 | 460 | 372,896,848 |
| Total | 24,735 | 13,733,156,861 | 277,865 | 281,442,125,434 | 296,205 | 295,175,282,295 |

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Contractor, sub-contractor and commission expenses | | Superannuation expenses | | Cost of sales | |
|---|---|----------------------|--------------------------------|----------------------|----------------------|------------------------|
| | no. | \$ | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 4,315 | 275,646,658 | 7,590 | 238,713,030 | 8,945 | 8,694,844,743 |
| Discretionary trust - main source from trading | 53,620 | 5,132,655,094 | 91,855 | 2,518,385,548 | 93,910 | 66,751,872,513 |
| Unit trust | 9,565 | 2,357,232,396 | 18,890 | 1,235,690,599 | 15,685 | 49,059,769,518 |
| Deceased estate | 195 | 3,263,330 | 135 | 1,196,682 | 410 | 31,075,658 |
| Discretionary trust - main source from service-management | 4,825 | 442,269,447 | 13,685 | 499,798,987 | 3,850 | 1,797,131,370 |
| Other fixed trust | 545 | 101,973,607 | 980 | 51,637,222 | 895 | 1,679,628,336 |
| Hybrid trust | 920 | 217,924,485 | 1,715 | 117,552,829 | 1,295 | 3,821,148,048 |
| Public unit trust - unlisted | 70 | 11,090,319 | 95 | 3,275,748 | 80 | 144,469,495 |
| Cash management unit trust | 30 | 3,453,750 | 45 | 1,211,662 | 60 | 82,016,757 |
| Public unit trust - listed | 20 | 4,956,403 | 45 | 1,518,977 | 45 | 453,002,950 |
| Other ² | 65 | 17,147,198 | 110 | 4,056,099 | 160 | 168,728,899 |
| Total | 74,175 | 8,567,612,687 | 135,140 | 4,673,037,383 | 125,340 | 132,683,688,287 |

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Bad debts | | Lease expenses | | Rent expenses | |
|---|------------------|----------------------|-----------------------|--------------------|----------------------|----------------------|
| | no. | \$ | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 670 | 53,760,678 | 1,285 | 33,209,939 | 5,085 | 301,704,118 |
| Discretionary trust - main source from trading | 11,145 | 173,124,466 | 16,085 | 499,135,344 | 72,915 | 4,297,821,711 |
| Unit trust | 3,805 | 365,552,732 | 4,035 | 240,230,406 | 17,735 | 2,709,606,338 |
| Deceased estate | 5 | 15,991 | 20 | 153,661 | 95 | 2,267,869 |
| Discretionary trust - main source from service-management | 680 | 12,859,029 | 2,265 | 109,800,413 | 8,925 | 734,009,872 |
| Other fixed trust | 150 | 5,020,417 | 215 | 10,331,580 | 915 | 106,312,237 |
| Hybrid trust | 305 | 7,490,763 | 385 | 18,187,787 | 1,635 | 205,559,136 |
| Public unit trust - unlisted | 45 | 15,706,984 | 40 | 4,299,980 | 95 | 12,551,474 |
| Cash management unit trust | 5 | 10,235 | 10 | 405,160 | 55 | 2,205,414 |
| Public unit trust - listed | 5 | 796,385,933 | 15 | 180,812 | 35 | 3,134,031 |
| Other ² | 20 | 443,704 | 35 | 668,084 | 120 | 6,318,752 |
| Total | 16,835 | 1,430,370,932 | 24,390 | 916,603,166 | 107,615 | 8,381,490,952 |

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Total interest expenses | | Total royalty expenses | | Depreciation expenses | |
|---|-------------------------|-----------------------|------------------------|--------------------|-----------------------|----------------------|
| | no. | \$ | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 24,030 | 1,640,548,050 | 160 | 14,310,516 | 26,170 | 543,337,028 |
| Discretionary trust - main source from trading | 120,400 | 3,871,457,163 | 2,745 | 257,409,170 | 163,500 | 4,502,854,955 |
| Unit trust | 22,325 | 8,201,800,543 | 555 | 76,977,450 | 27,285 | 1,721,702,673 |
| Deceased estate | 250 | 5,820,410 | 5 | 70,683 | 605 | 4,478,599 |
| Discretionary trust - main source from service-management | 13,915 | 391,567,879 | 120 | 7,542,910 | 21,890 | 415,683,548 |
| Other fixed trust | 1,285 | 562,827,231 | 30 | 2,600,870 | 1,580 | 66,973,550 |
| Hybrid trust | 2,060 | 127,539,333 | 40 | 6,937,997 | 2,570 | 120,673,475 |
| Public unit trust - unlisted | 260 | 3,329,042,367 | 5 | 20,176 | 190 | 28,349,734 |
| Cash management unit trust | 90 | 4,860,115 | 5 | 82,684 | 120 | 2,800,874 |
| Public unit trust - listed | 85 | 788,371,450 | 5 | 87,515 | 90 | 13,904,941 |
| Other ² | 200 | 111,279,701 | 5 | 90,494 | 285 | 14,363,508 |
| Total | 184,900 | 19,035,114,242 | 3,660 | 366,130,465 | 244,285 | 7,435,122,885 |

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Motor vehicle expenses | | Repairs and maintenance | | All other expenses | |
|---|-------------------------------|----------------------|--------------------------------|----------------------|---------------------------|-----------------------|
| | no. | \$ | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 13,915 | 135,525,799 | 13,690 | 147,710,175 | 46,080 | 3,986,937,755 |
| Discretionary trust - main source from trading | 134,490 | 2,223,668,624 | 113,335 | 1,764,317,121 | 189,905 | 43,263,712,702 |
| Unit trust | 15,345 | 476,410,562 | 21,680 | 645,707,146 | 39,640 | 34,827,231,451 |
| Deceased estate | 270 | 1,634,766 | 505 | 4,391,133 | 1,075 | 50,226,254 |
| Discretionary trust - main source from service-management | 15,115 | 177,826,944 | 12,140 | 130,587,476 | 27,570 | 7,331,297,596 |
| Other fixed trust | 915 | 19,716,367 | 1,185 | 24,929,050 | 2,330 | 1,558,406,255 |
| Hybrid trust | 1,505 | 45,762,743 | 1,870 | 35,456,370 | 3,590 | 2,131,451,085 |
| Public unit trust - unlisted | 105 | 2,836,319 | 160 | 13,539,288 | 535 | 1,525,955,560 |
| Cash management unit trust | 70 | 1,175,008 | 80 | 1,369,451 | 205 | 31,179,191 |
| Public unit trust - listed | 60 | 1,290,455 | 60 | 772,792 | 145 | 1,053,187,665 |
| Other ² | 235 | 2,097,978 | 175 | 3,103,018 | 515 | 359,170,488 |
| Total | 182,030 | 3,087,945,565 | 164,875 | 2,771,883,020 | 311,595 | 96,118,756,002 |

Taxation statistics 2009–10

Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Total expenses | | Income reconciliation adjustments | | Expense reconciliation adjustments | |
|---|-----------------------|------------------------|--|-----------------------|---|----------------------|
| | no. | \$ | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 48,685 | 16,068,182,565 | 2,185 | -132,219,282 | 9,310 | -125,809,408 |
| Discretionary trust - main source from trading | 191,955 | 135,263,792,166 | 18,545 | 8,613,616 | 75,415 | -1,069,145,372 |
| Unit trust | 40,255 | 101,945,899,127 | 4,040 | -2,644,733,623 | 18,255 | 7,925,435,067 |
| Deceased estate | 1,150 | 104,596,936 | 40 | -1,648,634 | 125 | 1,407,416 |
| Discretionary trust - main source from service-management | 28,030 | 12,058,046,063 | 2,010 | -31,084,035 | 9,875 | -72,922,023 |
| Other fixed trust | 2,375 | 4,192,238,268 | 215 | 19,065,625 | 925 | 155,335,830 |
| Hybrid trust | 3,660 | 6,856,097,642 | 375 | -3,111,637 | 1,575 | -8,522,602 |
| Public unit trust - unlisted | 550 | 5,091,137,444 | 185 | -393,519,087 | 310 | 177,221,423 |
| Cash management unit trust | 205 | 130,770,301 | 10 | 4,221 | 55 | -732,128 |
| Public unit trust - listed | 150 | 3,116,813,814 | 30 | -567,144,930 | 60 | 1,073,391,746 |
| Other ² | 550 | 687,468,135 | 25 | -31,263,703 | 50 | 258,559,855 |
| Total | 317,565 | 285,515,042,461 | 27,660 | -3,777,041,469 | 115,950 | 8,314,219,804 |

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Net business income - PP - profit | | Net business income - PP - loss | | Net business income - NPP - profit | |
|---|-----------------------------------|----------------------|---------------------------------|-----------------------|------------------------------------|-----------------------|
| | no. | \$ | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 1,155 | 75,145,559 | 2,280 | -184,843,697 | 23,575 | 2,218,448,587 |
| Discretionary trust - main source from trading | 9,930 | 1,139,643,415 | 10,260 | -1,216,584,844 | 124,705 | 13,147,394,683 |
| Unit trust | 570 | 128,367,842 | 715 | -112,813,928 | 24,705 | 8,756,558,551 |
| Deceased estate | 360 | 12,023,205 | 300 | -8,902,206 | 395 | 19,009,525 |
| Discretionary trust - main source from service-management | 235 | 12,658,691 | 365 | -27,127,713 | 20,770 | 2,068,952,602 |
| Other fixed trust | 60 | 8,588,065 | 55 | -8,517,428 | 1,380 | 503,527,086 |
| Hybrid trust | 50 | 8,420,643 | 75 | -11,263,413 | 2,305 | 807,339,696 |
| Public unit trust - unlisted | 5 | 1,132,406 | 10 | -4,584,516 | 295 | 653,534,330 |
| Cash management unit trust | 5 | 98,969 | 5 | -40,646 | 120 | 49,419,888 |
| Public unit trust - listed | 5 | 283,921 | 5 | -456,886 | 80 | 155,247,994 |
| Other ² | 15 | 346,952 | 40 | -1,173,839 | 240 | 30,054,511 |
| Total | 12,380 | 1,386,709,668 | 14,105 | -1,576,309,116 | 198,580 | 28,409,487,453 |

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Table 6A: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

| Business income, expense and reconciliation items | Net business income - NPP - loss | | Net business income or loss | |
|---|----------------------------------|------------------------|-----------------------------|-----------------------|
| | no. | \$ | no. | \$ |
| Discretionary trust - main source from investment | 23,555 | -1,425,838,831 | 49,760 | 682,911,618 |
| Discretionary trust - main source from trading | 52,390 | -2,846,480,630 | 191,615 | 10,223,972,624 |
| Unit trust | 14,515 | -4,834,437,549 | 40,220 | 3,937,674,916 |
| Deceased estate | 195 | -4,348,295 | 1,205 | 17,782,229 |
| Discretionary trust - main source from service-management | 6,800 | -356,503,476 | 27,875 | 1,697,980,104 |
| Other fixed trust | 900 | -462,299,587 | 2,370 | 41,298,136 |
| Hybrid trust | 1,275 | -134,579,487 | 3,680 | 669,917,439 |
| Public unit trust - unlisted | 245 | -3,372,755,194 | 550 | -2,722,672,974 |
| Cash management unit trust | 80 | -3,549,435 | 210 | 45,928,776 |
| Public unit trust - listed | 70 | -470,973,407 | 155 | -315,898,378 |
| Other ² | 255 | -120,262,198 | 545 | -91,034,574 |
| Total | 100,285 | -14,032,028,089 | 318,190 | 14,187,859,916 |